

PART-I**HARYANA GOVERNMENT****LAW AND LEGISLATIVE DEPARTMENT****Notification**

The 19th September, 2020

No. Leg. 32/2020.— The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 16th September, 2020 and is hereby published for general information:-

HARYANA ACT NO. 22 OF 2020**THE HARYANA MUNICIPAL ENTERTAINMENT DUTY (AMENDMENT) ACT, 2020****AN****ACT**

further to amend the Haryana Municipal Entertainment Duty Act, 2019.

Be it enacted by the Legislature of the State of Haryana in the Seventy-first Year of the Republic of India as follows:-

1. This Act may be called the Haryana Municipal Entertainment Duty (Amendment) Act, 2020. Short title.
2. In section 2 of the Haryana Municipal Entertainment Duty Act, 2019 (hereinafter called the principal Act),- Amendment of section 2 of Haryana Act 30 of 2019.
 - (i) for clause (a), the following clause shall be substituted, namely:-
 - ‘(a) “admission to an entertainment” includes admission to any place in which the entertainment is held or any place where from the entertainment is provided by means of cable connection from any type of antenna with a cable network attached to it or cable television for Direct-to-Home Broadcasting service;’;
 - (ii) after clause (a), the following clauses shall be inserted, namely:-
 - ‘(aa) “antenna” means an apparatus which received television signals, enabling viewers to tune into transmissions including national or international satellite transmissions and is erected or installed for exhibition of films or moving pictures or series of pictures, by means of transmission of television signals by wire, where subscribers’ television sets at the residential or non-residential place are linked by metallic coaxial cable or optic fibre cable to a central system called the head-end, on payment by the connection charges or any other charges collected in any manner, whatsoever;
 - (ab) “cable operator” means any person or a company registered as a cable operator and has also been registered as a Multi-System Operator for a notified area as per the provisions of the Cable Television Networks (Regulation) Act, 1995 (Central Act 7 of 1995) and re-transmits digital television signals installed for exhibition of films or moving pictures or series of pictures to subscriber’s television sets at the residential or non-residential places;
 - (ac) “cable television” means a system organized on payment by a connection holder of any contribution or subscription or installation and connection charges or any other charges collected in any manner, whatsoever, for exhibition of films or moving pictures or series of pictures by means of transmission of television signals by wire where subscriber’s television set is linked by metallic coaxial cable or optic fibre cable to a central system called the head-end, by using a video cassette or disc or both, recorder or player or similar such apparatus on which pre-recorded video cassettes or discs or both are played or replayed and the films or moving pictures or series of pictures which are viewed and heard on the television receiving set at a residential or non-residential place of a connection holder;’;

(iii) for clause (e), the following clause shall be substituted, namely:-

- ‘(e) “entertainment” includes any exhibition, fairs, performance, amusement, game, sport, marathon, race to which persons are admitted against payment or in the case of television exhibition with the aid of any type of antenna with a cable network attached to it or cable television or Direct-to-Home Broadcasting Service, for which persons are required to make payment by way of contribution or subscription or installation and connection charges or any other charges collected in any manner, whatsoever.

Explanation.- For the purpose of this clause, the expression “game” includes video games which are played with the aid of machine which is operated electronically or mechanically or electromechanically for the purpose of entertainment or otherwise;’;

(iv) after clause (g), the following clauses shall be inserted, namely:-

- ‘(ga) “Internet Protocol Television” means broadcasting of television channels through telephone network with the help of Internet Protocol network by the Internet Protocol Service Providers who have right to transmit media programming to their customers.

Explanation.- For the purpose of this clause,-

Internet Protocol Television technology combines television distribution with broadband and telephony and provides the option of Triple Play Services to the customer. The signals for these services are transmitted through cable or optical fibre networks. Owing to high speed two way connectivity of this technology, there is greater potential of offering value added services like Video on Demand, time shift viewing, online gaming, broadband and e-commerce etc.;

- (gb) “local cable operator” means any person or a company who accepts digital television signals from Multi-System Operator and re-transmits at the residential or non-residential places on payment by a subscriber;
- (gc) “Multi-System Operator” means a cable operator who received a programming service from a broadcaster or its authorised agencies and re-transmits the same or transmits his own programming service, for simultaneous reception either by multiple subscribers directly or through one or more local cable operators and includes his authorised distribution agencies, by whatever name called;’;

(v) in clause (i),-

- (a) for the existing heading, the following heading shall be substituted, namely:-
“payment for admission in relation to the levy of entertainment duty” includes-;

(b) after item (iii), the following items shall be inserted, namely:-

- “(iv) any payment made by a person by way of contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever for television exhibition with the aid of any type of antenna with a cable network attached to it or cable television;
- (v) any payment made by person to the proprietor of a Direct-to-Home Broadcasting Service by way of contribution, subscription, installation or connection charges, or any other charges collected in any manner, whatsoever, for Direct-to-Home Broadcasting Service with the aid of any type of set top box or any other instrument of like nature which connects television set at a residential or non-residential place of connection-holder directly to the Satellite;
- (vi) any payment made by way of sponsorship amount for a programme which is organised only for invitees, without selling tickets.

Explanation.- For the purposes of this clause any expenditure incurred by any co-operative society including a co-operative housing society or by the management of any factory, hotel, lodge, bar, permit room, pub, or by a person or group of persons, for the purchase of any type of antenna or any other apparatus for securing transmission through the cable network of cable television attached to it, for its members, or for workers or customers or for himself or themselves, as the case may be, shall be deemed to be the payment made under this sub-clause for the television exhibition with the aid of any type of antenna with cable network attached to it or cable television;”;

(vi) after clause (i), the following clauses shall be inserted, namely:-

‘(ia) “pool game” means game played on a Pool Table or Billiard Table or any Table by whatever name called or by whatever way described, with a long stick called a cue, a cue ball and designated number of object balls. Each player using the cue ball will pocket the object balls in any order or combination or in any manner or method;

(ib) “pool parlour” means a place of entertainment wherein one or more tables are provided for playing pool-game for which persons are required to make a payment in any manner or form;”;

(vii) in clause (n),-

(a) for the sign “.” existing at the end, the sign “;” shall be substituted; and

(b) the following clause shall be added at the end, namely:-

‘(o) “video games parlour” means a place of entertainment where persons are required to make a payment for the purpose of working on a machine installed therein which operates electronically or mechanically or electro mechanically.’.

3. After section 3 of the principal Act, the following sections shall be inserted, namely:-

Insertion of
sections 3A and
3B in Haryana
Act 30 of 2019.

“3A. Levy of duty on cable service.- (1) The proprietor of a cable television, cable operator or distributor of Internet Protocol Television providing cable services or Internet Protocol Television services shall be liable to pay entertainment duty at the rate as the Government may notify in the Official Gazette, from time to time, in this behalf.

(2) Nothing in sub-section (1) shall preclude the Government from notifying different rates of entertainment duty for entertainment in a household or in different categories of hotels.

3B. Levy of duty on pool games.- The proprietor of a video game parlour or pool game or pool parlour shall be liable to pay entertainment duty at the rate as the Government may notify in the Official Gazette, from time to time, in this behalf.”.

BIMLESH TANWAR,
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LAW AND LEGISLATIVE DEPARTMENT.